

105TH CONGRESS  
2D SESSION

# S. 2027

To clarify the fair tax treatment of meals provided hotel and restaurant employees in nondiscriminatory employee cafeterias.

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## IN THE SENATE OF THE UNITED STATES

MAY 1, 1998

Mr. BRYAN (for himself and Mr. REID) introduced the following bill; which was read twice and referred to the Committee on Finance

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## A BILL

To clarify the fair tax treatment of meals provided hotel and restaurant employees in nondiscriminatory employee cafeterias.

1       *Be it enacted by the Senate and House of Representa-*  
2       *tives of the United States of America in Congress assembled,*

3       That section 119 of the Internal Revenue Code of  
4       1986 is amended by adding the following new subsection:

5       “(e) In the case of an employee of a hotel or res-  
6       taurant, gross income shall not include the value of meals  
7       furnished to such employee by an employer in a non-  
8       discriminatory employee cafeteria located on the business

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- 1 premises of the employer immediately before, immediately
- 2 after, or during work shifts.”.

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